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CENTRAL FAX CENTER**APR 05 2006****DATE:** April 5, 2006**PTO IDENTIFIER:** Application Number 10/734056-Conf. #8683
Patent Number**Inventor:** Masaki KONDO et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP
W. Elana Wang**PHONE:** (617) 227-7400**Attorney Dkt. #:** IKW-004**PAGES (Including Cover Sheet):** 18**CONTENTS:** Transmittal (1 page)
Amendment/Reply (15 pages)
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LAHIVE & COCKFIELD, LLP
28 State Street, Boston, Massachusetts 02109
Telephone: (617) 227-7400 **Facsimile:** (617) 742-4214

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Application No. (if known): 10/734056

Attorney Docket No.: IKW-004

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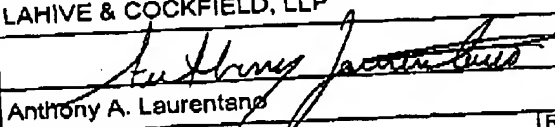
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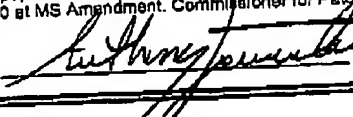
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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/734056-Conf. #8883
	Filing Date	December 10, 2003
	First Named Inventor	Masaki KONDO
	Art Unit	3724
	Examiner Name	S. Choi
Total Number of Pages in This Submission	Attorney Docket Number	IKW-004

ENCLOSURES (Check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input checked="" type="checkbox"/> Other Enclosure(s) (please identify below): Return Receipt Postcard
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	LAHIVE & COCKFIELD, LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	April 5, 2006	Reg. No.	38,220

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Docket No.: IKW-004
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Dated: April 5, 2006 Signature: *Anthony A. Lauriano*
(Anthony A. Lauriano)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Masaki Kondo *et al.*

Application No.: 10/734056

Filed: December 10, 2003

For: CUTTING TOOL

Confirmation No.: 8683

Art Unit: 3724

Examiner: S. Choi

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 5, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 13 of this paper.